

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILION

England & Wales · Charity number 1182746

Details

Status Registered

Legal form CIO

Registered 2019-04-02

Register [View on the Charity Commission register](#)

Contact

Address Grayswood Village Hall
Grayswood Road
Grayswood
Haslemere
GU27 2DJ

Phone 01428658931

Email grayswoodvhchairperson@outlook.com

Website <https://www.grayswood.org>

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ESTABLISH AND RUN A VILLAGE HALL AND TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF GRAYSWOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: To run the Village Hall for the benefit of the inhabitants of the parish of Grayswood and nearby towns and villages

Classification

- **How:** Other Charitable Activities
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,834	£31,753	-	-
2024-03-31	£23,518	£27,506	-	-
2023-03-31	£21,155	£45,408	-	-
2022-03-31	£24,636	£34,974	-	-
2021-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
JESSICA HOUNSLOW		2024-11-26
Jane White		2024-11-26
KATHRYN LOUISE DEAN		2019-04-02
Natasha Hayes		2024-11-26

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILION

England & Wales - Charity number 1182746

Accounts

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

**Report and Accounts
for the year ended 31 March 2025**

Registered Charity no.: 1182746

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

Management Committee
Kathryn Dean (Chairman)
Jane White (Trustee)
Natasha Hayes (Trustee)
Jessica Hounslow (Trustee and Bookings Secretary)

Bookings Secretary
Jessica Hounslow

Caretaker
John Lockwood

Principal address
Grayswood Village Hall
Grayswood
Haslemere
Surrey
GU27 2DJ

Bankers
Lloyds Bank plc
5 The Square,
Petersfield
Hampshire
GU32 3HL

Independent Examiner
Caroline Snell
Snell Associates
Rosewood
Broadway
Edington
Bridgwater
TA7 9JP

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

REPORT OF THE TRUSTEES

The management committee present their report for the year ended 31 March 2025.

PRINCIPAL ACTIVITIES

The Charity exists for the purpose of a village hall and sports pavilion for the use of the inhabitants of Grayswood and the neighbourhood without distinction of sex or political, religious or other opinions and in particular for use of meetings, lectures and classes and forms of recreation and leisure time occupations with the object of improving the conditions of life in the community as stated in clause 1 of the Trust Deed dated 6th December 1993 for the original charity number 1020577 and continued when the Charity moved to become a Charitable Incorporated Organisation 1182746 in April 2020.

LEGAL AND ADMINISTRATIVE DETAILS

The Charity was registered on 4th May 1993 and is governed by its constitution that was adopted on 23rd March 1993. During the financial year 2019/20 the charity moved to become a Charitable Incorporated Organisation number 1182746.

The members of the Committee of Management at 31st March 2025 as above.

The Trustees of the Charitable Incorporated Organisation at 31st March 2025 were:

Kathryn Dean
Jane White
Natasha Hayes
Jessica Hounslow

REVIEW OF THE YEAR

The Statement of Financial Activities set out on page 5 shows details of the funds. There was an excess of expenditure over income of £4,919 (2024 -£3,987). This was after the deduction of depreciation of £6,269 (2024 £6,784). The balance sheet set out on page 6 shows total reserves of £232,443 at 31st March 2025 (2024 £237,362).

The deficit in funding the cost of the new hall was financed by a bank loan provided in 1999 by the Charity's bankers. The repayments due on the loan were paid on time and the liability to the bank was fully paid off in a past year.

The continued functioning of the Charity is dependent on fundraising activities in addition to the letting of the Hall in accordance with the Charity's objects. However, the trustees are satisfied that they will be able to pay the debts as they fall due.

**GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION
REPORT OF THE TRUSTEES (cont.)**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The law relating to charities requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

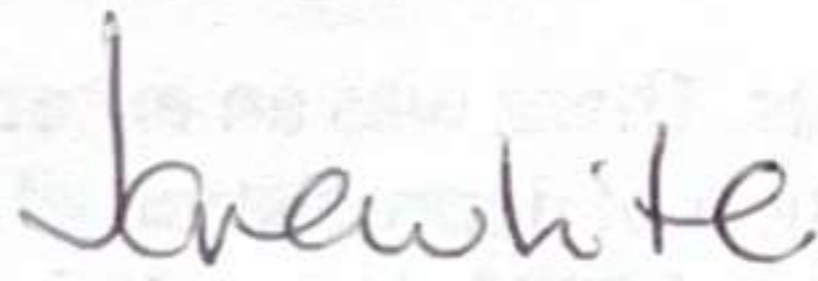
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statement on a going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Trust Deed and the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Caroline Snell, Snell Associates, will act as Independent Examiner.

BY ORDER OF THE BOARD



Jane White

SECRETARY

Date

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

I report on the accounts for the year ended 31 March 2025, which are set out on pages 5 to 11:

Respective responsibilities of trustee and independent examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the 2011 Act have not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 23 January 2026

Caroline Snell
Snell Associates
Rosewood
Broadway
Edington
Bridgwater TA7 9JP

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDING 31st MARCH 2025

	Note	Stair- lift 2025 £	Restricted Funds Environmental Project 2025 £	New Hall Building 2025 £	Unrestricted Fund 2025 £	Total 2025 £	Total 2024 £
INCOMING RESOURCES							
Donations receivable		0	0	0	0	0	340
Letting income		0	0	0	26,767	26,767	23,108
Grants receivable	3	0	0	0	0	0	0
Sundry income		0	0	0	0	0	0
Bank interest		0	0	0	67	67	70
TOTAL INCOMING RESOURCES		0	0	0	26,834	26,834	23,518
RESOURCES USED							
Direct charitable expenditure	4	(260)	0	(4,725)	(26,493)	(31,478)	(27,131)
Administration expenditure	5	0	0	0	(275)	(275)	(375)
TOTAL RESOURCES USED		(260)	0	(4,725)	(26,768)	(31,753)	(27,506)
NET (OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS		(260)	0	(4,725)	66	(4,919)	(3,987)
TRANSFERS BETWEEN FUNDS							
Adjustment to assign prior years' depreciation to Restricted from Unrestricted		0	(1,131)	0	1,131	0	0
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR	2	(260)	(1,131)	(111,668)	108,140	(4,919)	(3,987)
FUND BALANCES brought forward		819	1,131	333,710	(98,558)	237,362	241,349
FUND BALANCES carried forward		819	0	222,042	9,582	232,443	237,362

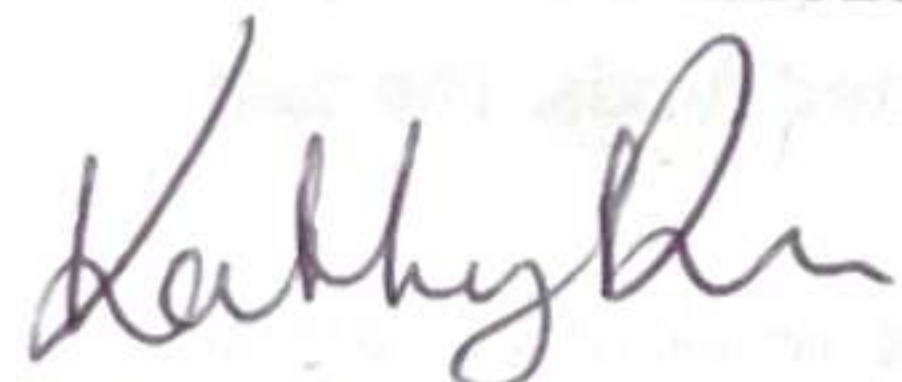
GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

BALANCE SHEET at 31 March 2025

	Note	2025 £	2024 £
TANGIBLE FIXED ASSETS	6	226,674	232,943
CURRENT ASSETS			
Debtors	7	2,346	2,371
Cash at bank and in hand		5,853	5,992
		<u>8,199</u>	<u>8,363</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(2,430)	(3,944)
NET CURRENT ASSETS/(LIABILITIES)		<u>5,769</u>	<u>4,419</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>232,443</u>	<u>237,362</u>
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
NET ASSETS		<u>232,443</u>	<u>237,362</u>
Financed by:			
INCOME FUNDS			
Restricted funds	9	222,861	335,920
Unrestricted funds	9	9,582	(98,558)
		<u>232,443</u>	<u>237,362</u>

The financial statements were approved by the board of management on

29 Jan 2026



Kathryn Dean
Chairman

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Incoming resources

Donations are included in the financial statements in the period in which the receipt becomes due, inclusive of tax credits. Donations include the net surpluses on any fund raising events. Letting income is accounted for on an accruals basis. All grants and voluntary income are accounted for gross when receivable. Bank interest is included in the statements of financial activities in the period in which it is received.

Expenditure

All expenditure is accounted for gross and when incurred.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over its expected life, as follows:

Freehold buildings	- over 75 years
Fixtures & fittings	- 25% on reducing balance

Restricted funds

The three restricted funds represent the following:

New Hall Building Fund	This fund represents the cost of the hall, less any deficit in funding after allocating assets to other restricted funds. The sale of the hall is restricted as detailed in note 11.
Environmental Project Fund	This fund represents monies raised for specific work to be carried out on Grayswood Common, including restoring a pond, less amounts already spent on that project.
Stairlift	This fund represents a grant received for the replacement of a stairlift.

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION
NOTES TO THE FINANCIAL STATEMENTS

2 NET INCOMING RESOURCES FOR THE YEAR
 is stated after charging:

	2025	2024
	£	£
Independent Examiners remuneration	275	375
Depreciation of tangible fixed assets	6,269	6,784
	6,544	7,159

3 GRANTS RECEIVABLE

There were no grants received in the financial year.

4 DIRECT CHARITABLE EXPENDITURE

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total	Total
	2025	2025	2025	2025	2025	2024
	£	£	£	£	£	£
Hall running costs	260	0	0	24,949	25,209	20,347
Depreciation	0	0	4,725	1,544	6,269	6,784
	0	0	4,725	31,817	31,478	27,131

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

NOTES TO THE FINANCIAL STATEMENTS

5 ADMINISTRATION EXPENDITURE

	Restricted Funds			Unrestricted	Total	Total
	Stairlift	Environmental	New Hall	Fund		
	2025	Project	Building	2025	2025	2024
	2025	2025	2025	2025	2025	2024
	£	£	£	£	£	£
Independent Examiner	0	0	0	275	275	375
Bank charges	0	0	0	0	0	0
	0	0	0	275	275	375

6 TANGIBLE FIXED ASSETS

	Freehold Building	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1st April 2024	354,340	54,595	408,935
Additions	0	0	0
At 31st March 2025	354,340	54,595	408,935
Depreciation			
At 1st April 2024	127,573	48,419	175,992
Charge for the year	4,725	1,544	6,269
At 31st March 2025	132,298	49,963	182,261
Net book value			
At 31st March 2025	222,042	4,632	226,674
At 31st March 2024	226,767	6,176	232,943

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION
NOTES TO THE FINANCIAL STATEMENTS

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Debtors	81	222
Prepayments	2,265	2,149
	<u>2,346</u>	<u>2,371</u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Creditors	1,084	1,560
Accruals	721	1,133
Deferred income	625	1,251
	<u>2,430</u>	<u>3,944</u>

9 MOVEMENT OF FUNDS

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total
	£	£	£	£	£
Balance as at 1st April 2024	1,079	1,131	333,710	(98,558)	237,362
Adjustment to assign prior year depreciation from Unrestricted to Restricted	0	0	(106,943)	106,943	0
Net outgoing resources	(260)	(1,131)	(4,725)	1,197	(4,919)
Balance as at 31st March 2025	<u>819</u>	<u>0</u>	<u>222,042</u>	<u>9,582</u>	<u>232,443</u>

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF NET ASSETS
BETWEEN FUNDS

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total
	£	£	£	£	£
Fixed assets	1,898	0	222,042	2,734	226,674
Net Current assets	0	0	0	5,769	5,769
Net assets	1,898	0	222,042	8,503	232,443

11 CONTINGENT LIABILITY - NEW HALL BUILDING FUND

The Charity has a liability to repay the Millennium Commission an equal amount to the proportion funded on the sale of any part of its fixed assets if any such sale is made with or without the Millennium Commission's approval.

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILION

England & Wales - Charity number 1182746

Accounts

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

**Report and Accounts
for the year ended 31 March 2024**

Registered Charity no.: 1182746

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

Management Committee Kathryn Dean (Chairman)
D Michael Warren

Bookings Secretary Jessica Hounslow

Caretaker John Lockwood

Principal address Grayswood Village Hall
Grayswood
Haslemere
Surrey
GU27 2DJ

Bankers Lloyds Bank plc
5 The Square,
Petersfield
Hampshire
GU32 3HL

Independent Examiner Caroline Snell
Snell Associates
Rosewood
Broadway
Edington
Bridgwater
TA7 9JP

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILLION

REPORT OF THE MANAGEMENT COMMITTEE

The management committee present their report for the year ended 31 March 2024.

PRINCIPAL ACTIVITIES

The Charity exists for the purpose of a village hall and sports pavilion for the use of the inhabitants of Grayswood and the neighbourhood without distinction of sex or political, religious or other opinions and in particular for use of meetings, lectures and classes and forms of recreation and leisure time occupations with the object of improving the conditions of life in the community as stated in clause 1 of the Trust Deed dated 6th December 1993 for the original charity number 1020577 and continued when the Charity moved to become a Charitable Incorporated Organisation 1182746 in April 2020.

LEGAL AND ADMINISTRATIVE DETAILS

The Charity was registered on 4th May 1993 and is governed by its constitution that was adopted on 23rd March 1993. During the financial year 2019/20 the charity moved to become a Charitable Incorporated Organisation number 1182746.

The members of the Committee of Management at 31st March 2024 as above.

The Trustees of the Charitable Incorporated Organisation at 31st March 2024 were:

Kathryn Dean
D Michael Warren

REVIEW OF THE YEAR

The Statement of Financial Activities set out on page 5 shows details of the funds. There was an excess of expenditure over income on the Unrestricted Funds of £3,987 (2023 £24,253). This was after the deduction of depreciation of £6,784 (2023 £7,469). The balance sheet set out on page 6 shows total reserves of £237,362 at 31st March 2024 (2023 £241,349).

The deficit in funding the cost of the new hall was financed by a bank loan provided in 1999 by the Charity's bankers.

The repayments due on the loan were paid on time and the liability to the bank was fully paid off in a past year. The continued functioning of the Charity is dependent on fundraising activities in addition to the letting of the Hall in accordance with the Charity's objects. However, the trustees are satisfied that they will be able to pay the debts as they fall due.

GRAYSWOOD VILLAGE HALL
REPORT OF THE MANAGEMENT COMMITTEE (cont.)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The law relating to charities requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statement on a going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Trust Deed and the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Caroline Snell, Snell Associates, will act as Independent Examiner.

BY ORDER OF THE BOARD

Jane White

SECRETARY

Date

GRAYSWOOD VILLAGE HALL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRAYSWOOD VILLAGE HALL

I report on the accounts for the year ended 31 March 2024, which are set out on pages 5 to 11:

Respective responsibilities of trustee and independent examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the 2011 Act have not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

CL Snell

Date: 25 July 2024

Caroline Snell
Snell Associates
Rosewood
Broadway
Edington
Bridgwater TA7 9JP

GRAYSWOOD VILLAGE HALL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDING 31st MARCH 2024

	Note	Stair- lift 2023 £	Restricted Funds Environmental Project 2023 £	New Hall Building 2023 £	Unrestricted Fund 2024 £	Total 2024 £	Total 2023 £
INCOMING RESOURCES							
Donations receivable		0	0	0	340	340	508
Letting income		0	0	0	23,108	23,108	20,634
Grants receivable	3	0	0	0	0	0	0
Sundry income		0	0	0	0	0	0
Bank interest		0	0	0	70	70	13
TOTAL INCOMING RESOURCES		0	0	0	23,518	23,518	21,155
RESOURCES USED							
Direct charitable expenditure	4	0	0	0	(27,131)	(27,131)	(45,058)
Administration expenditure	5	0	0	0	(375)	(375)	(350)
TOTAL RESOURCES USED		0	0	0	(27,506)	(27,506)	(45,408)
NET (OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS		0	0	0	(3,987)	(3,987)	(24,253)
TRANSFERS BETWEEN FUNDS		0	0	0	0	0	0
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR	2	0	0	0	(3,987)	(3,987)	(24,253)
FUND BALANCES brought forward		1,079	1,131	333,710	(94,571)	241,349	265,602
FUND BALANCES carried forward		1,079	1,131	333,710	(98,558)	237,362	241,349

GRAYSWOOD VILLAGE HALL
BALANCE SHEET at 31 March 2024

	Note	2024	2023
		£	£
TANGIBLE FIXED ASSETS	6	232,943	239,727
CURRENT ASSETS			
Debtors	7	2,371	4,015
Cash at bank and in hand		5,992	4,943
		8,363	8,958
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(3,944)	(7,336)
NET CURRENT ASSETS/(LIABILITIES)		4,419	1,622
TOTAL ASSETS LESS CURRENT LIABILITIES		237,362	241,349
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
NET ASSETS		237,462	241,349
Financed by:			
INCOME FUNDS			
Restricted funds	9	335,920	335,920
Unrestricted funds	9	(98,558)	(94,571)
		237,362	241,349

The financial statements were approved by the board of management on

.....2024

Kathryn Dean
Chairman

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Incoming resources

Donations are included in the financial statements in the period in which the receipt becomes due, inclusive of tax credits. Donations include the net surpluses on any fund raising events. Letting income is accounted for on an accruals basis. All grants and voluntary income are accounted for gross when receivable. Bank interest is included in the statements of financial activities in the period in which it is received.

Expenditure

All expenditure is accounted for gross and when incurred.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over its expected life, as follows:

Freehold buildings	- over 75 years
Fixtures & fittings	- 25% on reducing balance

Restricted funds

The three restricted funds represent the following:

New Hall Building Fund	This fund represents the cost of the hall, less any deficit in funding after allocating assets to other restricted funds. The sale of the hall is restricted as detailed in note 11.
Environmental Project Fund	This fund represents monies raised for specific work to be carried out on Grayswood Common, including restoring a pond, less amounts already spent on that project.
Stairlift	This fund represents a grant received for the replacement of a stairlift.

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

2 NET INCOMING RESOURCES FOR THE YEAR

is stated after charging:

	2024	2023
	£	£
Independent Examiners remuneration	375	350
Depreciation of tangible fixed assets	6,784	7,469
	7,159	7,819

3 GRANTS RECEIVABLE

There were no grants received in the financial year.

4 DIRECT CHARITABLE EXPENDITURE

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Hall running costs	0	0	0	20,347	20,347	37,589
Depreciation	0	0	0	6,784	6,784	7,469
	0	0	0	27,131	27,131	45,058

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

5 ADMINISTRATION EXPENDITURE

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Independent Examiner	0	0	0	375	375	350
Bank charges	0	0	0	0	0	0
	0	0	0	375	375	350

6 TANGIBLE FIXED ASSETS

	Freehold Building £	Fixtures & Fittings £	Total £
Cost			
At 1st April 2023	354,340	54,595	408,935
Additions	0	0	0
At 31st March 2024	354,340	54,595	408,935
Depreciation			
At 1st April 2023	122,848	46,360	169,208
Charge for the year	4,725	2,059	6,784
At 31st March 2024	127,573	48,419	175,992
Net book value			
At 31st March 2024	226,767	6,176	232,943
At 31st March 2023	231,492	8,235	239,727

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Debtors	222	1,923
Prepayments	2,149	2,092
	<u>2,371</u>	<u>4,015</u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Creditors	1,560	5,510
Accruals	1,133	828
Deferred income	1,251	998
	<u>3,944</u>	<u>7,336</u>

9 MOVEMENT OF FUNDS

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total
	£	£	£	£	£
Balance as at 1st April 2023	1,079	1,131	333,710	(94,571)	241,349
Net outgoing resources	0	0	0	(3,987)	(3,987)
Balance as at 31st March 2024	<u>1,079</u>	<u>1,131</u>	<u>333,710</u>	<u>(98,558)</u>	<u>(237,362)</u>

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

**10 ANALYSIS OF NET ASSETS
 BETWEEN FUNDS**

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total
	£	£	£	£	£
Fixed assets	2,531	0	230,412	0	232,943
Current assets	0	0	0	4,419	4,419
Net assets	2,531	0	230,412	4,419	237,362

11 CONTINGENT LIABILITY - NEW HALL BUILDING FUND

The Charity has a liability to repay the Millennium Commission an equal amount to the proportion funded on the sale of any part of its fixed assets if any such sale is made with or without the Millennium Commission's approval.

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILION

England & Wales - Charity number 1182746

Accounts

GRAYSWOOD VILLAGE HALL

GRAYSWOOD VILLAGE HALL

REPORT AND ACCOUNTS FOR THE YEAR

GRAYSWOOD VILLAGE HALL

Report and Accounts for the year ended 31 March 2023

Management Committee
Kathryn Dean (Chair)
Jane Wilson (Secretary)
Catherine Tremlitt D
Richard Warren
Gardine Lambrecht
Graywood Village Hall
Graywood
Halsmore
Surrey
GU25 2EL
Lloyd Bank plc
2 The Square
Peterfield
Hantsline
GU25 2BH
Caringlink
East Angles
Bosworth
Bury
F. (Trust)
B. (Trust)
TAX 919

Registered Charity no.: 1182746

GRAYSWOOD VILLAGE HALL

GRAYSWOOD VILLAGE HALL

Management Committee

Kathryn Dean (Chairman)
Jane White (Secretary)
Nicholas Burrows (Treasurer) (from Autumn
2022)
Malcolm Gloak (until November 2022)
Tonia Harvey
Martin Lacey
Carmen Powell
Sarah Smith
Catriona Tremlett D
Michael Warren

Bookings Secretary

Geraldine Lambrechts

Principal address

Grayswood Village Hall
Grayswood
Haslemere
Surrey
GU27 2DJ

Bankers

Lloyds Bank plc
5 The Square
Petersfield
Hampshire
GU32 3HL

Independent Examiner

Caroline Snell
Snell Associates
Rosewood
Broadway
Edington
Bridgwater
TA7 9JP

GRAYSWOOD VILLAGE HALL
REPORT OF THE MANAGEMENT COMMITTEE

The management committee present their report for the year ended 31 March 2023.

PRINCIPAL ACTIVITIES

The Charity exists for the purpose of a village hall and sports pavilion for the use of the inhabitants of Grayswood and the neighbourhood without distinction of sex or political, religious or other opinions and in particular for use of meetings, lectures and classes and forms of recreation and leisure time occupations with the object of improving the conditions of life in the community as stated in clause 1 of the Trust Deed dated 6th December 1993 for the original charity number 1020577 and continued when the Charity moved to become a Charitable Incorporated Organisation 1182746 in April 2020.

LEGAL AND ADMINISTRATIVE DETAILS

The Charity was registered on 4th May 1993 and is governed by its constitution that was adopted on 23rd March 1993. During the financial year 2019/20 the charity moved to become a Charitable Incorporated Organisation number 1182746.

The members of the Committee of Management at 31st March 2023 and during the year were:

Kathryn Dean	Jane White	Malcolm Gloak (until Nov 2022)
Martin Lacey (until Nov 2022)	Nicholas Burrows	Carmen Powell
Tonia Harvey		
Sophie Smith	Catriona Tremlett	D Michael Warren

The Trustees of the Charitable Incorporated Organisation at 31st March 2023 were:

Kathryn Dean
D Michael Warren

REVIEW OF THE YEAR

The Statement of Financial Activities set out on page 5 shows details of the funds. There was an excess of expenditure over income on the Unrestricted Funds of £24,253 (2022 £10,338). This was after the deduction of depreciation of £7,469 (2022 £8,385). The balance sheet set out on page 6 shows total reserves of £241,349 at 31st March 2023 (2022 £265,602). Hall lettings were gradually increasing following the COVID pandemic and expenditure increased a little with inflation.

The deficit in funding the cost of the new hall was financed by a bank loan provided in 1999 by the Charity's bankers.

The repayments due on the loan were paid on time and the liability to the bank was fully paid off in a past year. The continued functioning of the Charity is dependent on fundraising activities in addition to the letting of the Hall in accordance with the Charity's objects. However, the trustees are satisfied that they will be able to pay the debts as they fall due.

GRAYSWOOD VILLAGE HALL REPORT OF THE MANAGEMENT COMMITTEE (cont.)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The law relating to charities requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

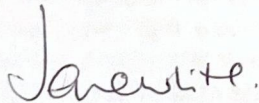
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statement on a going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Trust Deed and the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Caroline Snell, Snell Associates, will act as Independent Examiner.

BY ORDER OF THE BOARD



Jane White

SECRETARY

Date

28th November 2023.

GRAYSWOOD VILLAGE HALL INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRAYSWOOD VILLAGE HALL

I report on the accounts for the year ended 31 March 2023, which are set out on pages 5 to 11:

Respective responsibilities of trustee and independent examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the 2011 Act have not been met: or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

CSnell

Date:

24 November 2023

Caroline Snell
Snell Associates
Rosewood
Broadway
Edington
Bridgwater TA7 9JP

GRAYSWOOD VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDING 31st MARCH 2023

	Note	Stair-lift 2023 £	Restricted Funds Environmental Project 2023 £	New Hall Building 2023 £	Unrestricted Fund 2023 £	Total 2023 £	Total 2022 £
INCOMING RESOURCES							
Donations receivable		0	0	0	508	508	0
Letting income		0	0	0	20,634	20,634	16,634
Grants receivable	3	0	0	0	0	0	8,000
Sundry income		0	0	0	0	0	0
Bank interest		0	0	0	13	13	2
TOTAL INCOMING RESOURCES		0	0	0	21,155	21,155	24,636
RESOURCES USED							
Direct charitable expenditure	4	0	0	0	(45,058)	(45,058)	(34,399)
Administration expenditure	5	0	0	0	(350)	(350)	(575)
TOTAL RESOURCES USED		0	0	0	(45,408)	(45,408)	(34,974)
NET (OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS		0	0	0	(24,253)	(24,253)	(10,338)
TRANSFERS BETWEEN FUNDS		0	0	0	0	0	0
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR	2	0	0	0	(24,253)	(24,253)	(10,338)
FUND BALANCES brought forward		1,079	1,131	333,710	(70,318)	265,602	275,940
FUND BALANCES carried forward		1,079	1,131	333,710	(94,571)	241,349	265,602

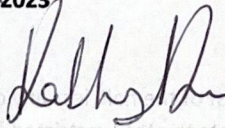
GRAYSWOOD VILLAGE HALL

BALANCE SHEET at 31 March 2023

	Note	2023	2022
		£	£
TANGIBLE FIXED ASSETS	6	239,727	247,196
CURRENT ASSETS			
Debtors	7	4,015	4,099
Cash at bank and in hand		<u>4,943</u>	<u>20,324</u>
		8,958	24,423
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(7,336)	(6,017)
NET CURRENT ASSETS/(LIABILITIES)		<u>1,622</u>	<u>18,406</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>241,349</u>	<u>265,602</u>
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		<u>0</u>	<u>0</u>
NET ASSETS		<u>241,349</u>	<u>265,602</u>
Financed by:			
INCOME FUNDS			
Restricted funds	9	335,920	335,920
Unrestricted funds	9	(94,571)	(70,318)
		<u>241,349</u>	<u>265,602</u>

The financial statements were approved by the board of management on

28 November 2023


Kathryn Dean

Chairman

GRAYSWOOD VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Incoming resources

Donations are included in the financial statements in the period in which the receipt becomes due, inclusive of tax credits. Donations include the net surpluses on any fund-raising events. Letting income is accounted for on an accruals basis. All grants and voluntary income are accounted for gross when receivable. Bank interest is included in the statements of financial activities in the period in which it is received.

Expenditure

All expenditure is accounted for gross and when incurred.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over its expected life, as follows:

Freehold buildings	- over 75 years
Fixtures & fittings	- 25% on reducing balance

Restricted funds

The three restricted funds represent the following:

New Hall Building Fund	This fund represents the cost of the hall, less any deficit in funding after allocating assets to other restricted funds. The sale of the hall is restricted as detailed in note 11.
Environmental Project Fund	This fund represents monies raised for specific work to be carried out on Grayswood Common, including restoring a pond, less amounts already spent on that project.
Stairlift	This fund represents a grant received for the replacement of a stairlift.

GRAYSWOOD VILLAGE HALL
GRAYSWOOD VILLAGE HALL
 NOTES TO THE FINANCIAL STATEMENTS
NOTES TO THE FINANCIAL STATEMENTS

2 NET INCOMING RESOURCES FOR THE YEAR

is stated after charging:		2023	2022
		£	£
Independent Examiners remuneration		350	575
Depreciation of tangible fixed assets		7,469	8,385
		7,819	8,960

3 GRANTS RECEIVABLE

There were no grants received in the financial year. During the previous year a COVID 19 business support grant of £8,000 was received from Waverley Borough

4 DIRECT CHARITABLE EXPENDITURE

	Restricted Funds			Unrestricted	Total	Total
	Stairlift	Environmental	New Hall	Fund		
	Project	Building				
	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£
Hall running costs	0	0	0	37,589	37,589	26,014
Depreciation	0	0	0	7,469	7,469	8,385
				45,058	45,058	34,399

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

	Restricted Funds			Unrestricted	Total	Total
	Stairlift	Environmental Project	New Hall Building	Fund	2023	2022
	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£
5 ADMINISTRATION EXPENDITURE						
Independent Examiner	0	0	0	350	350	575
Bank charges	0	0	0	0	0	0
				350	350	575

6 TANGIBLE FIXED ASSETS

	Freehold Building	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1st April 2022	354,340	54,595	408,935
Additions	0	0	0
At 31st March 2023	354,340	54,595	408,935
Depreciation			
At 1st April 2022	118,123	43,616	161,739
Charge for the year	4,725	2,744	7,469
At 31st March 2023	122,848	46,360	169,208
Net book value			
At 31st March 2023	231,492	8,235	239,727
At 31st March 2022	236,217	10,979	247,196

NOTES TO THE FINANCIAL STATEMENTS
GRAYSWOOD VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors	1,923	2,225
Prepayments	2,092	1,874
	4,015	4,099

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Creditors	5,510	3,683
Accruals	828	748
Deferred income	998	1,586
	7,336	6,017

9 MOVEMENT OF FUNDS

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total
	£	£	£	£	£
Balance as at 1st April 2022	1,079	1,131	333,710	(70,318)	265,602
Net outgoing resources	0	0	0	(24,253)	(24,253)
Balance as at 31st March 2023	1,079	1,131	333,710	(94,571)	(241,349)

GRAYSWOOD VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds			Unrestricted Fund	Total
	Stairlift	Environmental Project	New Hall Building		
	£	£	£	£	£
Fixed assets	3,374	0	236,353	0	239,727
Current assets	0	0	0	1,622	1,622
Net assets	3,374	0	236,353	1,622	241,349

11 CONTINGENT LIABILITY - NEW HALL BUILDING FUND

The Charity has a liability to repay the Millennium Commission an equal amount to the proportion funded on the sale of any part of its fixed assets if any such sale is made with or without the Millennium Commission's approval.

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILION

England & Wales - Charity number 1182746

Accounts

GRAYSWOOD VILLAGE HALL

**Report and Accounts
for the year ended 31 March 2022**

Registered Charity no.: 1182746

GRAYSWOOD VILLAGE HALL

Management Committee	Mrs K Dean (Chairman) Mrs J White (Secretary) Mr N Burrows (Treasurer) (from Autumn 2022) Mr M Gloak Mrs T Harvey Mr M Lacey Mrs C Powell Miss S Smith Mrs C Tremlett Mr M Warren
Bookings Secretary	Mrs G Lambrechts (from January 2020)
Principal address	Grayswood Village Hall Grayswood Haslemere Surrey GU27 2DJ
Bankers	Lloyds Bank plc 12 High Street Haslemere Surrey GU27 2JG
Independent Examiner	Mrs C Snell Snell Associates Rosewood Broadway Edington Bridgwater TA7 9JP

GRAYSWOOD VILLAGE HALL
REPORT OF THE MANAGEMENT COMMITTEE

The management committee present their report for the year ended 31 March 2022.

PRINCIPAL ACTIVITIES

The Charity exists for the purpose of a village hall and sports pavilion for the use of the inhabitants of Grayswood and the neighbourhood without distinction of sex or political, religious or other opinions and in particular for use of meetings, lectures and classes and forms of recreation and leisure time occupations with the object of improving the conditions of life in the community as stated in clause 1 of the Trust Deed dated 6th December 1993 for the original charity number 1020577 and continued when the Charity moved to become a Charitable Incorporated Organisation 1182746 in April 2020.

LEGAL AND ADMINISTRATIVE DETAILS

The Charity was registered on 4th May 1993 and is governed by its constitution that was adopted on 23rd March 1993. During the financial year 2019/20 the charity moved to become a Charitable Incorporated Organisation number 1182746.

The members of the Committee of Management at 31st March 2022 and during the year were:

Mrs K Dean	Mrs J White	Mr M Gloak
Mr M Lacey	Mrs T Harvey	Mrs C Powell
Miss S Smith	Mrs C Tremlett	Mr M Warren

The Trustees of the Charitable Incorporated Organisation at 31st March 2022 were:

Mrs K Dean
Mr D Warren

REVIEW OF THE YEAR

The Statement of Financial Activities set out on page 5 shows details of the funds. There was an excess of expenditure over income on the Unrestricted Funds of £10,338. This was after the deduction of depreciation of £8,385 and therefore there was a deficit of £1,953. The balance sheet set out on page 6 shows total reserves of £265,602 as at 31st March 2022.

The deficit in funding the cost of the new hall was financed by a bank loan provided in 1999 by the Charity's bankers.

The repayments due on the loan were paid on time and the liability to the bank has been fully paid. The continued functioning of the Charity is dependent on fundraising activities in addition to the letting of the Hall in accordance with the Charity's objects. However, the trustees are satisfied that they will be able to pay the debts as they fall due.

GRAYSWOOD VILLAGE HALL
REPORT OF THE MANAGEMENT COMMITTEE (cont.)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The law relating to charities requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statement on a going concern basis unless it is inappropriate to presume that the charity will continue to exist.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Trust Deed and the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Mrs C Snell will act as Independent Examiner.

BY ORDER OF THE BOARD

Jane White

SECRETARY

Date

GRAYSWOOD VILLAGE HALL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GRAYSWOOD VILLAGE HALL

I report on the accounts for the year ended 31 March 2022, which are set out on pages 5 to 11:

Respective responsibilities of trustee and independent examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the 2011 Act have not been met: or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Caroline Snell
Snell Associates
Rosewood
Broadway
Edington
Bridgwater TA7 9JP

GRAYSWOOD VILLAGE HALL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDING 31st MARCH 2022

	Note	Restricted Funds		Unrestricted	Total	Total	
		Stair- lift 2022 £	Environmental Project 2022 £	New Hall Building 2022 £	Fund 2022 £	2022 £	2021 £
INCOMING RESOURCES							
Donations receivable		0	0	0	0	0	0
Letting income		0	0	0	16,634	16,634	8,597
Grants receivable	3	0	0	0	8,000	8,000	20,708
Sundry income		0	0	0	0	0	0
Bank interest		0	0	0	2	2	1
TOTAL INCOMING RESOURCES		0	0	0	24,636	24,636	29,306
RESOURCES USED							
Direct charitable expenditure	4	0	0	0	(34,399)	(34,399)	(22,577)
Administration expenditure	5	0	0	0	(575)	(575)	(275)
TOTAL RESOURCES USED		0	0	0	(34,974)	(34,974)	(22,872)
NET (OUTGOING)/INCOMING RESOURCES BEFORE TRANSFERS		0	0	0	(10,338)	(10,338)	6,454
TRANSFERS BETWEEN FUNDS		0	0	0	0	0	0
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR	2	0	0	0	(10,338)	(10,338)	6,454
FUND BALANCES brought forward		1,079	1,131	333,710	(59,980)	275,940	269,486
FUND BALANCES carried forward		1,079	1,131	333,710	(70,318)	265,602	275,940

GRAYSWOOD VILLAGE HALL

BALANCE SHEET as at 31 March 2022

	Note	2022 £	2021 £
TANGIBLE FIXED ASSETS	6	247,196	255,581
CURRENT ASSETS			
Debtors	7	4,099	1,558
Cash at bank and in hand		20,324	22,268
		24,423	23,826
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(6,017)	(3,467)
NET CURRENT ASSETS/(LIABILITIES)		18,406	20,359
TOTAL ASSETS LESS CURRENT LIABILITIES		265,602	275,940
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
NET ASSETS		265,602	275,940
Financed by:			
INCOME FUNDS			
Restricted funds	9	335,920	335,920
Unrestricted funds	9	(70,318)	(59,980)
		265,602	275,940

The financial statements were approved by the board of management on

.....2022

Mrs Kathryn Dean
Chairman

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

Incoming resources

Donations are included in the financial statements in the period in which the receipt becomes due, inclusive of tax credits. Donations include the net surpluses on any fund raising events. Letting income is accounted for on an accruals basis. All grants and voluntary income are accounted for gross when receivable. Bank interest is included in the statements of financial activities in the period in which it is received.

Expenditure

All expenditure is accounted for gross and when incurred.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset over its expected life, as follows:

Freehold buildings	- over 75 years
Fixtures & fittings	- 25% on reducing balance

Restricted funds

The three restricted funds represent the following:

New Hall Building Fund	This fund represents the cost of the hall, less any deficit in funding after allocating assets to other restricted funds. The sale of the hall is restricted as detailed in note 11.
Environmental Project Fund	This fund represents monies raised for specific work to be carried out on Grayswood Common, including restoring a pond, less amounts already spent on that project.
Stairlift	This fund represents a grant received for the replacement of a stairlift.

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

2 NET INCOMING RESOURCES FOR THE YEAR

is stated after charging:

	2022	2021
	£	£
Independent Examiners remuneration	575	275
Depreciation of tangible fixed assets	8,385	9,605
	8,960	9,880

3 GRANTS RECEIVABLE

During the year a COVID 19 business support grant of £8,000 was received from Waverley Borough Council (2021: £20,708).

4 DIRECT CHARITABLE EXPENDITURE

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total	Total
	2022	2022	2022	2022	2022	2021
	£	£	£	£	£	£
Hall running costs	0	0	0	26,014	26,014	12,972
Depreciation	0	0	0	8,385	8,385	9,605
	0	0	0	34,399	34,399	37,926

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

5 ADMINISTRATION EXPENDITURE

	Stairlift	Restricted Funds		Unrestricted	Total	Total
		Environmental	New Hall	Fund		
	2022	Project	Building	2022	2022	2021
	£	£	£	£	£	£
Independent Examiner	0	0	0	575	575	275
Bank charges	0	0	0	0	0	0
	0	0	0	575	575	275

6 TANGIBLE FIXED ASSETS

	Freehold	Fixtures	Total
	Building	& Fittings	
	£	£	£
Cost			
At 1st April 2021	354,340	54,595	408,935
Additions	0	0	0
At 31st March 2022	354,340	54,595	408,935
Depreciation			
At 1st April 2021	113,398	39,956	153,354
Charge for the year	4,725	3,660	8,385
At 31st March 2022	118,123	43,616	161,739
Net book value			
At 31st March 2022	236,217	10,979	247,196
At 31st March 2021	240,942	14,639	255,581

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Debtors	2,225	517
Prepayments	1,874	1,041
	4,099	1,558

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Creditors	3,683	518
Accruals	748	275
Deferred income	1,586	2,674
	6,017	3,467

9 MOVEMENT OF FUNDS

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total
	£	£	£	£	£
Balance as at 1st April 2021	1,079	1,131	333,710	(59,980)	275,940
Net outgoing resources	0	0	0	(10,338)	(10,338)
Balance as at 31st March 2022	1,079	1,131	333,710	(70,318)	265,602

GRAYSWOOD VILLAGE HALL
NOTES TO THE FINANCIAL STATEMENTS

**10 ANALYSIS OF NET ASSETS
BETWEEN FUNDS**

	Stairlift	Restricted Funds Environmental Project	New Hall Building	Unrestricted Fund	Total
	£	£	£	£	£
Fixed assets	4,497	0	242,699	0	247,196
Current assets	0	0	0	18,406	18,406
Net assets	4,497	0	242,699	18,406	265,602

11 CONTINGENT LIABILITY - NEW HALL BUILDING FUND

The Charity has a liability to repay the Millennium Commission an equal amount to the proportion funded on the sale of any part of its fixed assets if any such sale is made with or without the Millennium Commission's approval.

GRAYSWOOD VILLAGE HALL AND SPORTS PAVILION

England & Wales - Charity number 1182746

Accounts



Trustees' Annual Report

for the period

From (start date) to (end date)

Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address

<input type="text" value="GRAYSWOOD ROAD"/>
<input type="text" value="GRAYSWOOD"/>
<input type="text" value="HASLEMERE"/>
<input type="text" value="SURREY"/> Postcode <input type="text" value="GU272DJ"/>

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	KATHRYN LOUISE DEAN	CHAIRMAN		
2	DUDLEY MICHAEL WARREN			
3	JUDITH MARY WEBSTER CULHANE			
4	ALISON BISHOP			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section A**Reference and administration details (continued)**

Names and addresses of advisers (optional information)

Type of adviser	Name	Address
N/A		

Name of chief executive or names of senior staff members (optional information)

Section B**Structure, governance and management**

Description of the charity's trusts

Type of governing document
(eg trust deed, constitution)

CONSTITUTION

How the charity is constituted
(eg trust, association, company)

CHARITABLE INCORPORATION ORGANISATION

Trustee selection methods
(eg appointed by, elected by)

ELECTED BY REGULAR HALL USERS

Additional governance issues (optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
 - relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

To run the village hall for the benefit of the inhabitants of the parish of Graywood and immediate locality

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

All the activities run by the village hall are inclusive and open to all regardless of gender, race, sexual orientation and disability. The Trustees

Additional details of objectives and activities (optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

must carry out their duties to ensure the charity's purposes are of public benefit.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Not yet operating

Section E Financial review

Brief statement of the charity's policy on reserves

The charity will endeavour to keep three months operating costs in reserve

Details of any funds materially in deficit

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

Kathryn Dean

Full name(s)

KATHRYN DEAN

Position (eg Secretary, Chair, etc)

CHAIRMAN

Date

26 01 22